

REVIEW OF THE SIX YEARS OF THE ACTIVITIES OF THE TAXPAYERS' ASSOCIATION OF NEW MEXICO

By Rupert F. Asplund.

The six years during which the Taxpayers' Association of New Mexico has existed has been one of unprecedented extension of governmental activities. This has been true of all sections of the country. It has, therefore, been a difficult situation that the association has faced in its efforts to reduce the burden of taxation. It must be admitted that the burden has been constantly increased rather than diminished, and we must justify the association's activities upon the grounds that the increase would have been far greater, had it not been for the association's efforts.

The Taxpayers' Association of New Mexico was organized September 1, 1915, with the following purpose in view:

1. To aid, encourage, and promote the observance of economy in administration of public business, in the state of New Mexico, and in the counties, cities and other political subdivisions thereof.
2. To educate the membership of the association, by proper means of instruction and publicity in tax matters, and upon questions of administration, and the expenditure of public funds;
3. To co-operate with and assist the work of all local, county and municipal taxpayers' associations; and to assist and co-operate with public officials of the state and of cities, counties and other political subdivisions of the state, in tax matters;
4. To aid and assist in obtaining such legislation as may be deemed wise and necessary for obtaining a proper and equitable assessment of property and collection of taxes for the public revenue and for the furtherance of any other objects of this association.

To what extent the association has been able to carry out these purposes may be measured by a brief summary of its efforts and its achievements. These are partially set forth in some two dozen numbers of the Tax Review with a total of nearly 400 pages. In these pages will be found numerous articles and discussions by the officers of the association, and by men prominent in state and national upon subjects of taxation and public finance. A review of the legislation of the past six years indicates the association's influence upon the line of conclusions and recommendations found in such articles. Space will not allow more than this reference to them, but the subjects include "Public Debt," "Civilization and Taxes," "The Benefit and Ability Theory of Taxation," "Who Pays the Tax?" "Ready Helms in State Budget Making," "Control of Public Lands," "County School Administration," "Our Country Government." These are typical of many articles on these general subjects. A still larger group of articles deal with New Mexico problems from both the theoretical and practical points of view. That these have had a wholesome influence on legislation and administration cannot be denied.

State Investigations. From time to time surveys have been made which have presented the only complete pictures of the state's financial operations. The various departments have been published including the following offices: "Secretary of State, Public Lands, Game and Fish, State Engineer, and Highway Department." Surveys, both financial and statistical have been made of the state educational, penal and charitable institutions. The most comprehensive survey of educational institutions was the review of January 1917 where tables and discussions deal with enrollment by rank and residence, total costs, unit costs, class and class attendance unit costs for instruction.

Last year a special investigation of the College of Agriculture and Mechanic Arts was made by an traveling auditor, in which the association participated by request. A competent man was assigned to assist Mr. Whittier in the investigation, which consumed six weeks or more without expense to the state or the institution. The results of this investigation are summarized in the report of the special revenue commission.

Series "C" Bond Fraud. The most sensational investigation pursued by the association was that relating to the illegality of bonds issued in lieu of Santa Fe and Railroad bonds. The state legislature granted the state 1,000,000 acres. This investigation was initiated upon the suggestion of an official of the Atchison, Topeka & Santa Fe Railway company, who was given reason to suspect irregularity in connection with certain bonds. Governor Lindsey ordered an inquiry, and asked Mr. James to conduct the investigation, which consumed nearly a year's time. In the Tax Review of June 1918 will be found a statement of Mr. James' findings showing \$150,000 in series "C" bonds issued upon more or less invalid claims. Of this amount \$50,000 approximately was issued on duplicate and fraudulent claims. No recovery was secured by the state because the state elected to press a criminal charge which resulted in a conviction in the district court at Santa Fe. Not only did the association donate its office force, facilities and funds to this investigation, but it paid out a large sum to make possible a trial of the case. While recovery of the amount lost the state was impossible the further defrauding of the state of money that will eventually go to schools was effectively checked.

County and Municipal Investigation. Formal audits have been made by the association of Chaves and El Paso counties, and of the cities of Gallup, Las Vegas, Roswell, Tucuman, Las Cruces, Santa Rosa, Carrizozo and Belen. It is doing other audits of municipalities. Informal surveys have been made at the expense of the association.

A special line of investigation was initiated a few months ago to ascertain to the extent of the violation of the Bateman act, and the attention of the officials in several counties has been called to floating indebtedness that has not only been illegally incurred but illegally paid. The results of some of these inquiries have been summarized for the local newspapers and for general publicity.

Delinquent Taxes. Almost from its inception, the association has kept before the public the tax collection problem. Through comprehensive discussions and a wide distribution of information in the press, the extent of delinquency has been brought home to the people with the result that every legislature has grappled with the problem. The new laws passed by the last legislature provide a solution in providing for a more careful assessment of property and for a logical method of collection of taxes.

The association's investigations of delinquency have been especially detailed in certain counties as to the years 1917, 1918 and 1919.

Budget Making. A consistent line of activity for the association has been to aid budget making to guide and govern state and local expenditures, and no other effort of the association has been so fruitful in its results. Chapter 74 of the laws of 1915, drafted by the taxpayers' association provides for budgeting school needs as a basis for tax levies. Chapter 74 of the same session laws provided for the appointment of a committee on the part of the state tax commission. In order to pass intelligently upon levy proposals budgets were required to be submitted by counties, cities, towns and villages, with supporting detailed estimates as to schools, roads, etc. The forms for those budgets were prepared by the Taxpayers' association, and the assembling of the data has been a task entirely given over to the Taxpayers' association when funds and facilities were not available for the purpose. The director of the association and his assistants have worked strenuously to assist boards of county commissioners in the preparation of their budgets, and we believe that if these officials would express their opinions to the governor, the association would be in a position to assist in the preparation of the state budget. This year, for instance, under commission of the state tax commission the director of the association and his assistants have visited twenty-seven of the thirty-one counties of the state, spending two or three days in each county assembling the necessary information, and conferring with county officials, without any expense to the state. It has been found, however, that local budgets have been useful, merely for determining the total amount of money available for the state, and in controlling public expenditures according to the budgets. To remedy this several laws were secured at the hands of the fifth legislature. One provided for the educational auditor, another for county budgets to be enforced by the traveling auditor, and a third for approval of budgets and control of expenditures under the supervision of the governor. These measures will make the budgets mean something in securing efficiency with economy. They were all actively urged and supported by the Taxpayers' association.

State Budgets. At the regular and special sessions of legislature held during the past six years, the director of the Taxpayers' association has been accorded every opportunity to assist the governor and the legislature in ascertaining the needs of state departments and institutions and in the preparation of the appropriation bills. Prior to the last session of the legislature, Governor Mechem appointed the director as executive budget clerk, and the senate finance committee made him its secretary. His services were rendered without cost to the state. The budgets prepared by him for the Fourth and Fifth legislatures were printed by the legislature and distributed among its members so that all might be advised as to the requests for appropriations. With this information in convenient and comprehensive form, the legislators were able to act upon the appropriations with full knowledge of needs and conditions.

Bond Issues. The matter of bond issues has often been brought to public attention. At various times, information has been disseminated showing the bonds outstanding for the state and its subdivisions. Recommendations have been made for state control of all bond issues which have not, however, met with any degree of favor. Serious attention is being given to our indebtedness by the legislature. Measures from bond issues should be such as will outlast the bonds, and there is evident a tendency to make bonds redeemable serially, as in the case of the \$2,000,000 bond issue proposed by the Fifth legislature. In co-operating with state and county officials abundant opportunity is given to make suggestions as to proper interest and sinking fund levies. Sinking funds are being gradually increased so as, in many cases, to take up outstanding bonds on the optional payment date. Constitutional and statutory limitations upon indebtedness are generally observed throughout the state. In several instances, the association has been in a position to assist with suggestions along these lines. In the case of the road construction, it has been the policy of the association to urge a "pay as you go" policy and to

argue against borrowing funds for this purpose. We will always have to spend money for roads and it is better to follow a deliberate program with reasonable tax levies than to secure funds through repeated loans involving heavy interest payments, through a long term of years. Borrowing by the state or local government is not to be compared with borrowing for investment where profit may be anticipated from earnings; even when interest payments are added to expenses.

Legal Limitations. Perhaps the association has served taxpayers generally most by assisting state and local tax agencies in checking tax levies and bond issues. It has not been content to benefit its own members only who are able to protect themselves through judicial processes from illegal tax levies. On the contrary, it has used every effort to prevent such levies with the result that only in rare instances has a taxpayer been compelled to fight a levy. By insistence upon the observance of every legal limit, thousands of dollars have been saved to taxpayers every year. It would take space to enumerate the levies eliminated or modified because of the recommendations of the Taxpayers' association. As to the bond issues, the association has likewise been watchful to call attention to the constitutional and statutory limits, with the result that, in several instances, no issue has been made, or the amount reduced.

There are also limitations upon public expenditures which would have been ignored had not the association, through publicity and otherwise, insisted upon them. Especially have we constantly referred officials to the Bateman act, which prevents the incurring of indebtedness in any year in excess of the revenues of that year.

Surveys have been made by the association to determine the extent to which the law has been violated. In certain counties, we have found thousands of dollars of floating indebtedness, illegally paid from current funds, and brought about a discontinuance of the practice. This insistence upon the observance of legal limitation is a service by which the taxpayers in the state benefit. Taxpayers' association renders no service to its members in which all other taxpayers of the state do not share without cost to the latter.

The State Revenue Commission. The special legislative session of 1920 provided for a revenue commission to study the whole subject of public revenue and expenditures, appropriating the sum of \$5,000 for the purposes of the commission. Mr. Hagerman, the president of the Taxpayers' association, was made the chairman of the commission and the director of the association was made its secretary. The office facilities and clerical force of the association was placed at the disposal of the commission. Funds were provided by the association to supplement the small appropriation made by the state. In service and actual outlay the association donated fully \$10,000 to cover the cost of expert surveys, consultations, and of preparing and publishing its hearings and findings. The various printed pamphlets have been bound in a volume, the cost of which was \$300. Because of the earnest work of the president and his assistants, this comprehensive study was completed in about six months, and submitted to the governor and the legislature. While the commission's recommendations were only partially enacted into laws, it is believed that they have been of great value in the future efforts in the line of progressive legislation. The tax code, as it is, has been pronounced by the secretary of the National Tax association the best in the world. In the United States. Several special laws put into effect some of the proposals of the commission—such as the law providing for the traveling auditor, and the laws relating to budgets which are mentioned elsewhere in this review. Considerable information assembled by the association was made available, and has been printed in the commission's reports, all of which will be accessible for future reference.

Publicity. The association publishes the tax review from time to time in which carefully prepared articles of length appear. Twenty numbers have been issued containing 500 pages of statistics, graphs with tables and discussions dealing with topics of governmental costs and administrative efficiency.

During the past two years printing charges have been so high as to make it impossible to issue the review more than once a year. A few numbers, besides, it has been found that short, concise statements are more easily grasped by the public and we have, therefore, prepared a series of stories which the editors of New Mexico have kindly accepted. More than 300 different statements have been sent out, all of which have been used by some of the newspapers and many of them have appeared in as many as fifty periodicals. Thus we have been able to present facts and suggestions to a much larger number of readers than would be possible through a magazine of limited circulation.

In addition to newspaper publicity, addresses have been made at various assemblies by the officers of the association, and correspondence is carried on with members of the association and other taxpayers, as well as with state and local officials with reference to levies, expenditures, etc.

Recommendations of the Special Revenue Commission.

It may be said that the work and report of the special revenue commission was generally speaking, a culmination of the work of the Taxpayers' association, and an examination of the report of the revenue commission will reveal

MINUTIVE MORO CHIEF RESPECTED BY HIS FOLLOWERS



Datu Panglima Diki Diki.

Although no larger than the average American child of two years, this little man is a ruler of people. He is Datu Panglima Diki Diki, also called Datu Sibi Sibi, head Moro chief of the island of Ubian, near Jolo in the southern Philippines. He is thirty-seven years of age and is thirty-two inches tall and weighs twenty-three pounds. He is also a priest.

no less than fifty distinct recommendations intended to promote efficiency and economy in government. Time will not permit discussion of these fifty points, but each might be expanded into a story of investigation and effort. At the present time we can only list them as follows:

- 1.—A state tax commission of three full-time members with district supervisors and local assessors appointed by and responsible to the commission.
- 2.—An income tax at a uniform rate.
- 3.—The assessment of mines upon an ad valorem basis.
- 4.—The adoption of a constitutional amendment providing for the short ballot and the election of only two state officials, the governor and the lieutenant governor.
- 5.—The elimination of the office of legal advisor to the governor.
- 6.—A four-year term for state officers with no limitation as to the number of terms.
- 7.—The handling of automobile licenses by the state highway department.
- 8.—The abolishing of the office of superintendent of insurance and the distribution of his functions among other departments.
- 9.—The abolishing of the corporation commission and the distribution of such functions as shall be found essential among other departments. In place of a corporation commission, the creation of one public utilities commissioner is recommended.
- 10.—Improved methods of accounting in the state auditor's office.
- 11.—A more effective organization of the office of the state traveling auditor.
- 12.—The depositing of all money received by any department, institution or agency of the state on behalf of the state, in the treasury, and a full, direct appropriation to meet the needs of such department, institution or agency.
- 13.—A comprehensive budget law under which appropriations should be made in greater detail, and be subject to a greater degree of control.
- 14.—A change in the title of the state auditor to controller, and of the traveling auditor to state auditor, the latter to be appointed by the governor for a term of five years.
- 15.—A reorganization of the game and fish department, based upon a continuing commission as the directing agency.
- 16.—A more conservative road program.
- 17.—The abolishing of the office of county road superintendent.
- 18.—The repeal of certain ineffective laws providing for road levies.

with a long tenure of office, there would be little need of such an association as ours. But as long as we have short terms and frequent changes of administration, and as long as political and personal considerations must inevitably enter into all official investigations and conclusions; so long, I feel sure, must we rely upon the active continuous efforts of an agency responsible directly to such taxpayers.

Five governors have sat in the executive chair since the association began its activities. Three legislatures have come and gone during the period. State, county and municipal officials pass with ever changing personnel and shifting policies. Under such circumstances what chance is there of being about improved conditions except by a continuance of the non-partisan and continuous efforts exerted through the past six years by the Taxpayers' association.

21.—A reorganization of our system of state educational institutions and a relocation of certain institutions.

22.—Improvements in the administration of the penitentiary, and in the physical plant and equipment.

23.—The supervision of the public land office vested in the board of regents of the consolidated educational institutions.

24.—A continuance of the existing method of assessing the property of railroads, but without allocation of terminals.

25.—A new gasoline tax law, without inspectors, based upon the sale of gasoline and free from unconstitutional provisions.

26.—Revision of the state franchise tax, and the private car tax, so as to remove objections on grounds of unconstitutionality.

27.—Provision for assessing property of express companies.

28.—A method of checking the number of automobiles assessed with the number licensed.

29.—The assessment of public utilities companies by the state tax commission.

30.—More effective measures for the collection of delinquent taxes.

31.—The elimination of delinquent tax list publications.

32.—The restriction of the privilege of exemption from assessment from purposes of taxation.

33.—The \$200 exemption to the head of the family should apply only upon personal property and not upon real estate.

34.—The simplification of county government and the co-ordination of its offices.

35.—The abolition of the wild animal bounty and the handling of the predatory animal problem by federal and state agencies.

36.—Central purchase of material, supplies and service upon competitive estimates.

37.—A constitutional amendment for the abolition of the grand jury system.

38.—The classification of incorporated municipalities, and supervision over municipal finances by the state traveling auditor.

39.—More adequate measures for collection of drainage district taxes.

40.—The discontinuance of appropriations for volunteer fire companies.

41.—The cession of the public domain in New Mexico to the state, or a more favorable proportion of federal aid in co-operative enterprises.

42.—Longer tenure of office for state and county superintendents of schools.

43.—Higher qualifications for teachers in the public schools.

44.—The discontinuance of expenditures for purposes hardly essential to the school system.

45.—A more scientific basis for the distribution of the state current school funds.

46.—The segregation of funds, according to purpose, arising from special school district levies.

47.—The inclusion of the levies in each taxing unit for all purposes within the 5 per cent increase limitation.

48.—A constitutional amendment for a state budget.

49.—A measure of centralized control over all bond issues and changes in the form and time to run of bonds.

50.—The creation of a budget commission in the public school system to supervise the preparation of the budgets of the various tax levying units.

The extent to which these recommendations have been carried into effect may be the subject of another article, and it can be truthfully said that leaving out of account certain fundamental changes in the organization of government, remarkably large percentage of the foregoing recommendations have been enacted into law, or adopted in practice.

Necessity for an Association of Taxpayers.

The aims and efforts of the Taxpayers' association have been briefly reviewed in the foregoing paragraphs. It is believed that there is an increasing appreciation of these aims and efforts, in spite of the fact that those representing the spending agencies of government have often proceeded upon a different interpretation of the popular attitude. It remains for the association to continue to stress its "fifty points" for the elimination of waste and extravagance, and for greater efficiency in the service for which the people pay. Is there any other way of securing these ends except through a voluntary association of those who support government enterprises? If individual conditions would permit an adequate budget department and an effective auditing organization,

SEE MAY ROBSON IN GREAT PLAY AT CRYSTAL THURSDAY

The theater-going public look forward to May Robson's visit and year with the greatest amount of interest for they know there is a guarantee of perfect satisfaction with all the productions Augustus Pitou, Inc., secures for Miss Robson.

Miss Robson holds the palm for never having had an adverse criticism of her work and when "It Pays To Smile" comes the Crystal opera house on Thursday, December 8, Miss Robson will portray a character entirely different from any she has ever played.

Few people ever stop to consider what a close student of human nature an actress of Miss Robson's caliber has to be. In every production, she is playing a part, which may be exactly opposite to her own nature and disposition and to make the successes Miss Robson has of so many characters it would seem that she must forget some times and get out of the atmosphere, but she never does.

Edith Watts Mumford in dramatizing "It Pays To Smile" has given Miss Robson some wonderful situations and exciting scenes and the whole of the play from start to finish is an entirely new theme, the most novel times and the end of the play hinges about a surprise for everyone, proving that "It Pays To Smile."

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